

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 9<sup>th</sup> December, 2017**

**No. 629**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 66/2017–State Tax**

**Dated: 15<sup>th</sup> November, 2017**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of notification No. 40/2017- Tax, dated the 13<sup>th</sup> October, 2017, published in the Gazette of Extraordinary, dated the 13<sup>th</sup> October, 2017, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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